



DEPARTMENT OF THE TREASURY

Agency Information Collection Activities; Submission for OMB Review; Comment

Request; Internal Revenue Service Exempt Organization Forms: 990, 990-BL, 990-EZ, 990-N, 990-PF, 990-T, 990-W, 990 SCH E, 990 SCH I, 990 SCH M, 990 SCH D, 990 SCH F, 990 SCH H, 990 SCH J, 990 SCH K, 990 SCH R, 990/990-EZ SCH A, 990/990-EZ SCH C, 990/990-EZ SCH G, 990/990-EZ SCH L, 990/990-EZ SCH N, 990/990-EZ SCH O, 990/990-EZ/990-PF SCH B, 1023 , 1023-EZ, 1023-Interactive, 1024, 1024-A, 1028, 1120-POL, 4720, 5578, 5884-C, 6069, 6497, 8038, 8038-B, 8038-CP, 8038-G, 8038-GC, 8038-R, 8038-T, 8038-TC, 8282, 8328, 8330, 8453-EO, 8453-X, 8718, 8868, 8870, 8871, 8872, 8879-EO, 8886-T, 8899 and Related Attachments

AGENCY: Departmental Offices, U.S. Department of the Treasury.

ACTION: Notice.

SUMMARY: The Department of the Treasury will submit the following information collection requests to the Office of Management and Budget (OMB) for review and clearance in accordance with the Paperwork Reduction Act of 1995, on or after the date of publication of this notice. The public is invited to submit comments on these requests.

DATES: Comments should be received on or before **[INSERT DATE 30 DAYS AFTER DATE OF PUBLICATION IN THE FEDERAL REGISTER]**.

ADDRESSES: Written comments and recommendations for the proposed information collection should be sent within 30 days of publication of this notice to www.reginfo.gov/public/do/PRAMain. Find this particular information collection by selecting "Currently under 30-day Review - Open for Public Comments" or by using the search function.

FOR FURTHER INFORMATION CONTACT: Copies of the submissions may be obtained from Molly Stasko by e-mailing PRA@treasury.gov, calling (202) 622-8922, or viewing the entire information collection request at www.reginfo.gov.

SUPPLEMENTARY INFORMATION:

Approximately 73 percent of all tax-exempt organization returns are prepared using software by the taxpayer or with preparer assistance. Section 3101 of the Taxpayer First Act, Public Law 116-25, requires all tax-exempt organizations to electronically file statements or returns in the Form 990 series or Form 8872.

These are forms used by tax-exempt organizations. These include Forms 990, 990-BL, 990-EZ, 990-N, 990-PF, 990-T, 990-W, and related forms and schedules tax-exempt organizations attach to their tax returns (see Appendix-A to this notice). In addition, there are numerous regulations, notices and Treasury Decisions that are covered by the burden estimate provided in this notice. See Appendix B for a list.

Taxpayer Compliance Burden

Tax compliance burden is defined as the time and money taxpayers spend to comply with their tax filing responsibilities. Time-related activities include recordkeeping, tax planning, gathering tax materials, learning about the law and what you need to do, and completing and submitting the return. Out-of-pocket costs include expenses such as purchasing tax software, paying a third-party preparer, and printing and postage. Tax compliance burden does not include a taxpayer's tax liability, economic inefficiencies caused by sub-optimal choices created to tax deductions or credits, or psychological costs.

PRA Submission to OMB

Title: U.S. Tax-Exempt Income Tax Return.

OMB Control Number: 1545-0047.

Form Numbers: Forms 990, 990-BL, 990-EZ, 990-N, 990-PF, 990-T, 990-W, 1023, 1023-EZ, 1024, 1024-A, 1028, 1120-POL, 4720, 5578, 5884-C, 5884-D, 6069, 6497, 7203, 8038, 8038-B, 8038-CP, 8038-G, 8038-GC, 8038-R, 8038-T, 8038-TC, 8282, 8328, 8330, 8453-TE., 8453-X, 8718, 8868, 8870, 8871, 8872, 8879-TE, 8886-T, 8899 and all other related forms, schedules, and attachments.

Abstract: These forms and schedules are used to determine that tax-exempt organizations fulfill the operating conditions within the limitations of their tax exemption. The data is also used for general statistical purposes.

Current Actions: There have been changes in regulatory guidance related to various forms approved under this approval package during the past year. There has been additions and removals of forms included in this approval package. It is anticipated that these changes will have an impact on the overall burden and cost estimates requested for this approval package.

Type of Review: Revision of currently approved collection.

Affected Public: Tax-Exempt Organizations.

Estimated Number of Respondents: 1,740,100.

Total Estimated Time: 58,220,000 hours.

Total Estimated Out-of-Pocket Costs: \$1,726,900,000.

Total Estimated Monetized Burden: \$4,811,900,000.

Note: Amounts below are estimates for FY 2022. Reported time and cost burdens are national averages and do not necessarily reflect a “typical” case. Most taxpayers experience lower than average burden, with taxpayer burden varying considerably by taxpayer type. Totals may not add due to rounding.

Fiscal Year 2022 ICB Estimates for Form 990 Series of Returns and Related Forms and Schedules			
	FY 21		FY 22

Number of Taxpayers	1,599,000	141,100	1,740,100
Burden in Hours	52,470,000	5,750,000	58,220,000
Burden in Dollars	\$1,473,100,000	\$253,800,000	\$1,726,900,000
Monetized Total Burden	\$4,084,100,000	\$727,800,000	\$4,811,900,000
Note: FY22 is most recent approved burden estimates for OMB Control Number 1545-0047			

Fiscal Year 2022 Form 990 Series Tax Compliance Cost Estimates					
	Form 990	Form 990-EZ	Form 990-PF	Form 990-T	Form 990-N
Projections of the Number of Returns to be Filed with IRS	330,400	260,200	131,800	263,400	754,300
Estimated Average Total Time (Hours)	85	45	47	40	2
Estimated Average Total Out-of-Pocket Costs	\$2,700	\$600	\$2,100	\$1,500	\$10
Estimated Average Total Monetized Burden	\$8,200	\$1,300	\$4,000	\$4,600	\$30
Estimated Total Time (Hours)	28,000,000	11,760,000	6,140,000	10,660,000	1,660,000
Estimated Total Out-of-Pocket Costs	\$903,100,000	\$147,500,000	\$272,000,000	\$397,200,000	\$7,100,000

Estimated Total Monetized Burden	\$2,719,300,000	\$331,900,000	\$529,800,000	\$1,204,800,000	\$26,100,000
Note: Amounts above are for FY2022. Reported time and cost burdens are national averages and do not necessarily reflect a “typical” case. Most taxpayers experience lower than average burden, with taxpayer burden varying considerably by taxpayer type. Totals may not add due to rounding.					

Request for Comments

Comments submitted in response to this notice will be summarized and/or included in the request for OMB approval. All comments will become a matter of public record. Comments are invited on:

- (a) Whether the collection of information is necessary for the proper performance of the functions of the agency, including whether the information will have practical utility;
- (b) the accuracy of the agency’s estimate of the burden of the collection of information;
- (c) ways to enhance the quality, utility, and clarity of the information to be collected; (d) ways to minimize the burden of the collection of information on respondents, including through the use of automated collection techniques or other forms of information technology; and (e) estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide information.

(Authority: 44 U.S.C. 3501 *et seq.*)

Dated: December 17, 2021.

Molly Stasko,

Treasury PRA Clearance Officer.

Appendix-A

<u>Number</u>	<u>Title</u>	<u>Description</u>
990		Return of Organization Exempt From Income Tax
990	BL	Information and Initial Excise Tax Return for Black Lung Benefit Trusts and Certain Related Persons
990	EZ	Short Form Return of Organization Exempt From Income Tax
990	N	Electronic Notice (e-Postcard) for Tax-Exempt Organizations Not Required to File Form 990 or Form 990EZ
990	PF	Return of Private Foundation or Section 4947(a)(1) Trust Treated as Private Foundation
990	T	Exempt Organization Business Income Tax Return and Proxy Tax
990	T SCH A	Unrelated Business Taxable Income From an Unrelated Trade or Business
990	T SCH M	UBTI Calculation Form Unrelated Trade or Business
990	W	Estimated Tax on Unrelated Business Taxable Income for Tax-Exempt Organizations
990, 990-EZ, 990-PF	SCH B	Schedule of Contributors
990 OR 990-EZ	SCH A	Public Charity Status and Public Support
990 OR 990-EZ	SCH C	Political Campaign and Lobbying Activities
990 OR 990-EZ	SCH E	Schools
990 OR 990-EZ	SCH G	Supplemental Information Regarding Fundraising or Gaming Activities
990 OR 990-EZ	SCH L	Transactions With Interested Persons
990 OR 990-EZ	SCH N	Liquidation, Termination, Dissolution, or Significant Disposition of Assets
990 OR 990-EZ	SCH O	Supplemental Information to Form 990 or 990-EZ
990	SCH D	Supplemental Financial Statements
990	SCH F	Statement of Activities Outside the United States
990	SCH H	Hospitals

990	SCH I	Grants and Other Assistance to Organizations, Governments, and Individuals in the United States
990	SCH J	Compensation Information
990	SCH K	Supplemental Information on Tax-Exempt Bonds
990	SCH M	Noncash Contributions
990	SCH R	Related Organizations and Unrelated Partnerships
1023		Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code
1023	EZ	Streamlined Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code
1024		Application for Recognition of Exemption Under Section 501(a)
1024	A	Application for Recognition of Exemption Under Section 501(c)(4) of the Internal Revenue Code
1028		Application for Recognition of Exemption Under Section 521 of the Internal Revenue Code
1120	POL	U.S. Income Tax Return for Certain Political Organizations
4720		Return of Certain Excise Taxes Under Chapters 41 and 42 of the Internal Revenue Code
5578		Annual Certification of Racial Nondiscrimination for a Private School Exempt From Federal Income Tax
5884	C	Work Opportunity Credit for Qualified Tax-Exempt Organizations Hiring Qualified Veterans
5884	D	Employee Retention Credit for Certain Tax-Exempt Organizations Affected by Qualified Disasters
6069		Return of Excise Tax on Excess Contributions to Black Lung Benefit Trust Under Section 4953 and Computation of Section 192 Deduction
6497		Information Return of Nontaxable Energy Grants or Subsidized Energy Financing
7203		S Corporation Shareholder Stock and Debt Basis Limitations
8038		Information Return for Tax-Exempt Private Activity Bond Issues
8038	B	Information Return for Build America Bonds and Recovery Zone Economic Development Bonds
8038	CP	Return for Credit Payments to Issuers of Qualified Bonds
8038	CP Schedule A	Specified Tax Credit Bonds Interest Limit Computation
8038	G	Information Return for Government Purpose Tax-Exempt Bond Issues

8038	GC	Consolidated Information Return for Small Tax-Exempt Government Bond Issues
8038	R	Request for Recovery of Overpayment Under Arbitrage Rebate Provisions
8038	T	Arbitrage Rebate and Penalty in Lieu of Arbitrage Rebate
8038	TC	Information Return for Tax Credit and Specified Tax Credit Bonds as the result of the new Hire bill.
8282		Donee Information Return
8328		Carry forward Election of Unused Private Activity Bond Volume
8330		Issuer's Quarterly Information Return for Mortgage Credit Certificates (MCCs)
8453	EO	Exempt Organization Declaration and Signature for Electronic Filing
8453	TE	Tax Exempt Entity Declaration and Signature for Electronic Filing
8453	X	Political Organization Declaration for Electronic Filing of Notice of Section 527 Status
8718		User Fee for Exempt Organization Determination Letter Request
8868		Application for Automatic Extension of Time To File an Exempt Organization Return
8870		Information Return for Transfers Associated With Certain Personal Benefit Contracts
8871		Political Organization Notice of Section 527 Status
8872		Political Organization Report of Contributions and Expenditures
8879	EO	IRS e-file Signature Authorization for an Exempt Organization
8879	TE	IRS e-file Signature Authorization for a Tax Exempt Entity
8886	T	Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction
8899		Notice of Income From Donated Intellectual Property
8976		Notice of Intent to Operate Under Section 501(c)(4)

Appendix-B

	Title/Description
	EE-111-80 (TD 8019 - Final) Public Inspection of Exempt Organization Return
	TD 8033 (TEMP) Tax Exempt Entity Leasing (REG-209274-85)
	Revenue Procedure 98-19, Exceptions to the notice and reporting requirements of section 6033(e)(1) and the tax imposed by section 6033(e)(2)
	REG-246256-96 (Final TD 8978) Excise Taxes on Excess Benefit Transactions
	T.D. 8861, Private Foundation Disclosure Rules
	Notice 2006-109 - Interim Guidance Regarding Supporting Organizations and Donor Advised Funds
	Disclosure by taxable party to the tax-exempt entity
	Reinstatement and Retroactive Reinstatement for Reasonable Cause (Rev. Proc. 2014-11) and Transitional Relief for Small Organizations (Notice 2011-43) under IRC §6033(j)
	TD 8086 - Election for \$10 Million Limitation on Exempt Small Issues of Industrial Development Bonds; Supplemental Capital Expenditure Statements (LR-185-84 Final)
	Arbitrage Restrictions and Guidance on Issue Price Definition for Tax Exempt Bonds
	TD 8712 (Final), Definition of Private Activity Bonds; TD 9741, General Allocation and Accounting Regulations Under Section 141; Remedial Actions for Tax-Exempt Bonds
	FI-28-96 (Final) Arbitrage Restrictions on Tax-Exempt Bonds
	REG-121475-03 (TD 9495-Final) Qualified Zone Academy Bonds: Obligations of States and Political Subdivisions
	Notice 2009-26, Build America Bonds and Direct Payment Subsidy Implementation
	Notice 2012-48: Tribal Economic Development Bonds
	TD 7925 7952 - Indian Tribal Governments Treated As States For Certain Purposes
	Revenue Procedure 97-15, Section 103 - Remedial Payment Closing Agreement Program
	EE-12-78 Non-Bank Trustees
	TD 9099 Disclosure of Relative Values of Optional Forms of Benefit
	EE-147-87 (Final) Qualified Separate Lines of Business
	T.D. 8619 (Final) (EE-43-921) Direct Rollovers and 20-percent Withholding Upon Eligible Rollover Distributions from Qualified Plans
	T.D. 8802 - Certain Asset Transfers to a Tax-Exempt Entity
	PS-100-88(TD8540) (Final) Valuation Tables
	Revenue Procedure 2017-4

	TD 8769 (Final)—(REG-107644-97) Permitted Elimination of Pre-retirement Optional Forms of Benefit
	Notice 97-45, Highly Compensated Employee Definition
	Compensation Deferred Under Eligible Deferred Compensation Plans (TD 9075)
	TD 8816 (Final) Roth IRAs
	REG-108639-99 (Final) Retirement Plans; Cash or Deferred Arrangements Under Section 401(k) and Matching Contributions or Employee Contributions Under Section 401(m); TD 9169
	Revenue Ruling 2000-35 Automatic Enrollment in Section 403(b) Plans
	Notice 2002-27—IRA Required Minimum Distribution Reporting
	TD 9142 (Final), Deemed IRAs in Qualified Retirement Plans (REG-157302-02)
	REG-146459-05—TD 9324 (Final) Designated Roth Contributions Under Section 402A
	TD 9467 (REG-139236-07) and Notice 2014-53
	TD 9641—Suspension or Reduction of Safe Harbor Contributions (REG-115699-09)
	Waiver of 60-Day Rollover Requirement
	TD 7898—Employers Qualified Educational Assistance Programs
	TD 8864 (Final); EE-63-88 (Final and temp regulations) Taxation of Fringe Benefits and Exclusions From Gross Income for Certain Fringe Benefits; IA-140-86 (Temporary) Fringe Benefits
	TD 8073 (Temporary Regulations)—Effective Dates and Other Issues Arising Under the Employee Benefit Provisions of the Tax Reform Act of 1984
	REG-209484-87 (TD 8814 final) Federal Insurance Contributions Act (FICA) Taxation of Amounts Under Employee Benefit Plans
	REG-164754-01 (FINAL) Split-Dollar Life Insurance Arrangements
	T.D. 9088, Compensatory Stock Options Under Section 482
	T.D. 9083—Golden Parachute Payments
	Revenue Procedure 2014-55, Election Procedures and Information Reporting with Respect to Interests in Certain Canadian Retirement Plans
	Substitute Mortality Tables for Single Employer Defined Benefit Plans
	T.D. 8802—Certain Asset Transfers to a Tax-Exempt Entity
	REG-113572-99 (TD 8933) Qualified Transportation Fringe Benefits
	Revenue Procedure 2016-1, Rulings and determination letters—26 CFR 601-.201
	26 CFR 31.6001-1 Records in general; 26 CFR 31.6001-2 Additional Records under FICA; 26 CFR 31.6001-3, Additional records under Railroad Retirement Tax Act; 26 CFR 31.6001-5 Additional records

	IA-44-94 (Final) Deductibility, Substantiation, and Disclosure of Certain Charitable Contributions
	Notice 2005-41, Guidance Regarding Qualified Intellectual Property Contributions
	De Minimis Error Safe Harbor to the I.R.C. §§ 6721 and 6722 Penalties
	Substantiation of Charitable Contributions—TD 8002
	Qualified Conservation Contributions
	TD 7852--Registration Requirements with Respect to Debt Obligations (NPRM, LR-255-82)
	Notice 2007-70 - Charitable Contributions of Certain Motor Vehicles, Boats, and Airplanes. Reporting requirements under Sec. 170(f)(12)(D)
	TD 8124 - Time and Manner of Making Certain Elections Under the Tax Reform Act of 1986
	EE-14-81 (NPRM) Deductions and Reductions in Earnings and Profits (or Accumulated Profits) With Respect to Certain Foreign Deferred Compensation Plans Maintained by Certain Foreign Corporations
	TD 9724—Summary of Benefits and Coverage Disclosures
	TD 7845—Inspection of Applications for Tax Exemption and Applications for Determination Letters for Pension and Other Plans (Final)
	REG-130477-00; REG-130481-00 (TD 8987—Final), Required Distributions From Retirement Plans
	EE-175-86 (Final) Certain Cash or Deferred Arrangements and Employee and Matching Contributions under Employee Plans; REG-108639-99 (NPRM) Retirement Plans; Cash or Deferred Arrangements
	Change in Minimum Funding Method (Rev. Proc. 2000-41)
	REG-109481-99 (TD 9076—Final) Special Rules Under Section 417(a)(7) for Written Explanations Provided by Qualified Retirement Plans After Annuity Starting Dates
	TD 9472 (Final)—Notice Requirements for Certain Pension Plan Amendments Significantly Reducing the Rate of Future Benefit Accrual
	T.D. 9079—Ten or More Employer Plan Compliance Information
	Waivers of Minimum Funding Standards—Revenue Procedure 2004-15
	Election of Alternative Deficit Reduction Contribution and Plan Amendments
	Revenue Procedure 2010-52, Extension of the Amortization Period for Plan Sponsor of a Multiemployer Pension Plan
	Designated Roth Contributions to Cash or Deferred Arrangements Under Section 401(k)
	Notice 2005-40, Election to Defer Net Experience Loss in a Multiemployer Plan
	Notice 2006-107—Diversification Requirements for Qualified Defined Contribution Plans
	Holding Publicly Traded Employer Securities

	Revised Regulations Concerning Section 403(b) Tax-Sheltered Annuity Contracts—TD 9340 (Final)
	TD 9447 (Final) Automatic Contribution Arrangements
	NOT-2009-31—Election and Notice Procedures for Multiemployer Plans under Sections 204 and 205 of WRERA
	Relief and Guidance on Corrections of Certain Failures of a Nonqualified Deferred Compensation Plan to Comply with § 409A(a)
	Suspension of Benefits Under the Multiemployer Pension Reform Act of 2014; Administration of Multiemployer Plan Participant Vote
	REG-209823-96 (TD 8791)—Guidance Regarding Charitable Remainder Trusts and Special Valuation Rules for Transfer of Interests in Trusts

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